

AA

capital fellows tops



capital fellows tops



ALL

SHOPPING

IMAGES

NEWS

VIDEOS



YouTube › watch

Capital Fellows Is Tops Again - YouTube



UPLOADED BY:

Sacramento State

POSTED:

Nov 29, 2012



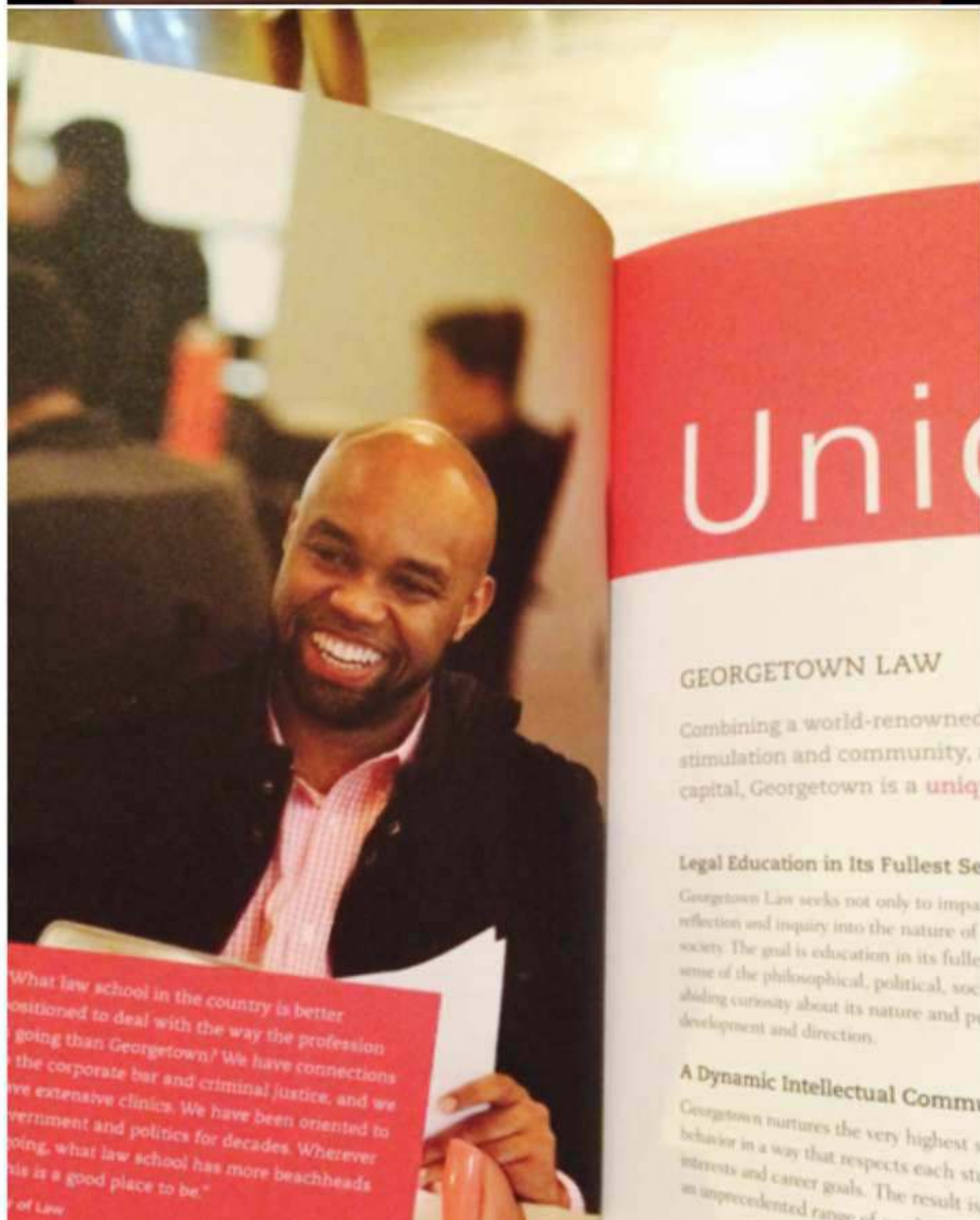
<https://www.csus.edu> › center › capi...

Capital Fellows Programs | Sacramento State

Capital Fellows are placed at some of the highest levels of California state government. Learn about the different fellowship opportunities.

Missing: ~~tops~~ | Must include: [tops](#)





University of California

ON THE NOMINATION OF THE FACULTY OF THE
COLLEGE OF LETTERS AND SCIENCE
HAVE CONFERRED UPON

GEORGE JARVIS AUSTIN

THE DEGREE OF BACHELOR OF ARTS
WITH A MAJOR IN SOCIOLOGY

WITH ALL THE RIGHTS AND PRIVILEGES THERETO PERTAINING

GIVEN AT BERKELEY

THIS NINETEENTH DAY OF DECEMBER IN THE YEAR
TWO THOUSAND AND NINE

Donald S. McConaughy
GOVERNOR OF CALIFORNIA AND
PRESIDENT OF THE REGENTS

Harold A. Galt
PRESIDENT OF THE UNIVERSITY



Robert J. Birge
CHANCELLOR AT BERKELEY

James B. Wright
ACTING EXECUTIVE DEAN OF THE COLLEGE

Austin wants to be sheriff

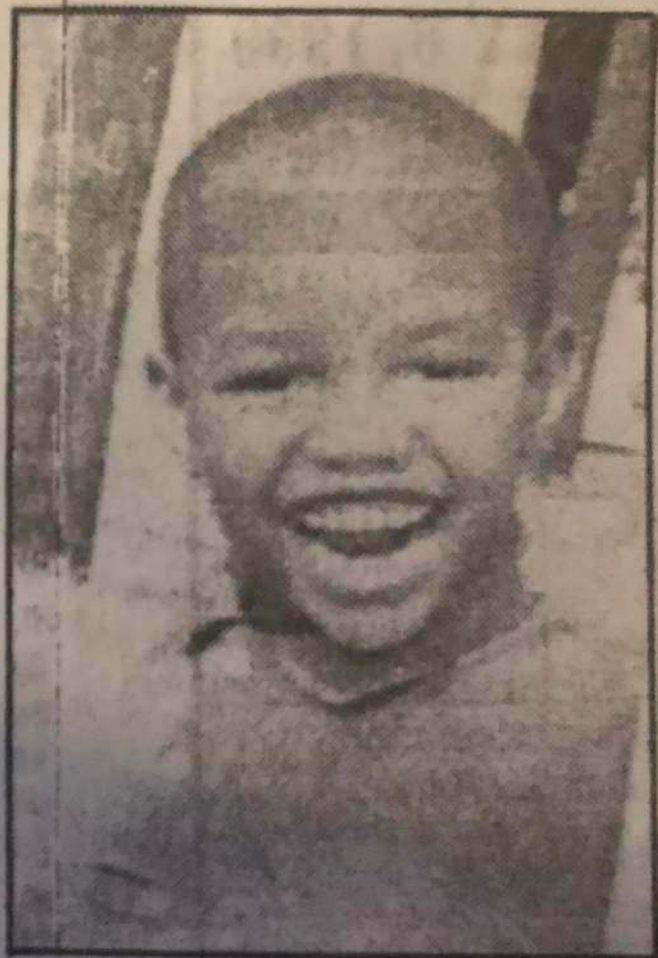
Look out Tom Tramel, there may be a future sheriff in town.

Five-year-old George Jarvis Austin attends the Kindergarten Center and he wants to be a police officer or a sheriff when he grows up.

Son of Charlotte Hall-Austin, George has begun his school career with a positive attitude. "George is an enthusiastic learner and he is a well-liked and caring person," says one of his teachers.

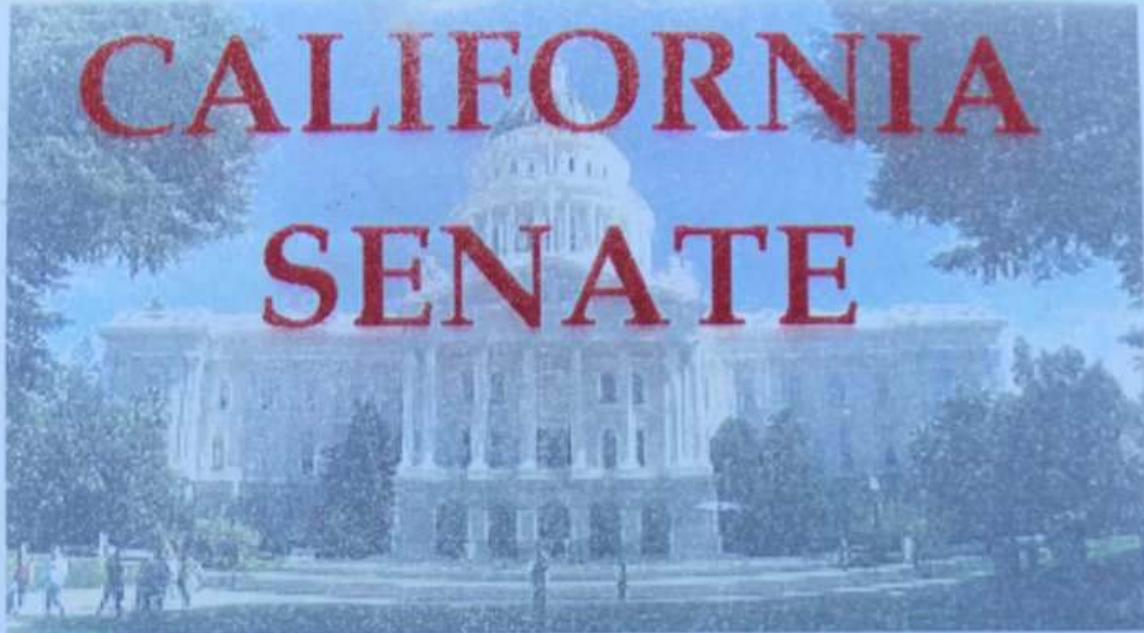
His interests include T-ball and books, especially the Berenstein Bears series.

According to Principal Earl Watts, "George is a very smart child. He is totally involved in all classroom activities and loves school. With George's ability, I think he can accomplish his goals in life."





CALIFORNIA SENATE



EXPIRATION

09/30/2013

Eye Color

Brown

Height

6-0



Austin, George

Governance & Fin









DIRECTORY

GEORGE AUSTIN

Student

[Send email to this user](#)

[Georgetown University users](#)(requires NetID login)

[Download vCard](#)

[About the Georgetown University directory](#)

[How to update directory information](#)

[Back to Directory](#)

SEARCH FOR A PERSON

ENTER PART OF A NAME, USER ID, PHONE NUMBER, OR GROUP/DEPARTMENT NAME.

SEARCH

[Advanced search](#)

☒ Search faculty and staff

☒ Search students

GEORGETOWN UNIVERSITY

37th and O Streets, N.W.,
Washington D.C. 20057
Phone: (202) 687.0100



CAREERS

COPYRIGHT

PRIVACY

CONTACT

TOOLS & RESOURCES

MAPS

MOBILE APP

[▶ Today's news & events](#)[▶ Berkeleyan home](#)[▶ Berkeleyan archive](#)[▶ Subscribe to news](#)[▶ For the news media](#)[▶ Calendar of events](#)

Top stories:



Berkeleyan



Home away from home for many at Berkeley, Stiles Hall's living room comfortably holds a crowd. Here, from left to right, Jennifer Church, office manager; George Austin, transfer-students-program director; Dave Stark, Stiles director (holding a photo of

AT&T 5G E

12:33 AM

44%  mail.google.com

'Harva...

**From:** jdadmiss@law.harvard.edu<jdadmiss@law.harvard.edu>**To:** "GAUSTIN07@YAHOO.COM"<GAUSTIN07@YAHOO.COM>**Sent:** Wednesday, April 25, 2012, 7:08:30 AM PDT**Subject:** Harvard Law School - Wait list offer

Dear Mr. Austin:

Thank you for applying to Harvard Law School. After reviewing your application, the Admissions Committee is offering you a spot on the wait list for the class of 2015.

I have attached answers to the most frequently asked questions about our wait list. Simply put, Harvard Law School maintains a wait list of applicants who are interested in enrolling at HLS this fall. Should space become available in the entering class, we will review the wait list and make offers of admission.


If you are able and interested in accepting an offer of

admission from Harvard Law School over the summer



AT&T 5G E

12:33 AM

44%  mail.google.com

'Harva...



If you are able and interested in accepting an offer of admission from Harvard Law School over the summer, you should remain on the wait list. If at any time you decide that you do not wish to remain on the wait list, please contact us immediately so that we can remove you from the list and avoid delaying the admission of another candidate.


If you'd like your application to remain under consideration, **please reply to this email indicating your desire to remain on the waitlist.** In your response, please specify if there is a date after which you would not be able to consider an offer of admission (note: we keep an active waitlist up through the start of classes in September). Once we receive this information, your status will change from "waitlist offered" to "active on the waitlist."

If you have any relevant, new information, which is not part of your application to date, we invite you to send this information to the Admissions Office. For example, if you have been enrolled in an academic program, you may



AT&T 5G E

12:34 AM

44%  mail.google.com

'Harva...



If you have any relevant, new information, which is not part of your application to date, we invite you to send this information to the Admissions Office. For example, if you have been enrolled in an academic program, you may wish to provide a final transcript to LSAC.

If you wish to send additional information to the admissions office, please do so via postal mail. Our mailing address is at the bottom of this email. **We will not open or accept email attachments.**

Thank you again for your interest in Harvard Law School.

Sincerely,

Karen Buttenbaum

Director of Admissions

J.D. Admissions Office

Austin Hall, Room 203

1563 Massachusetts Avenue

mail.google.com



'duke l...



Dear Mr. Austin:

I am pleased to learn of your interest in attending law school. We received information about your outstanding academic record from the Law School Admission Council's Candidate Referral Service. Based on your strong credentials, I invite you to apply to Duke Law School through our Priority Track review process. This program guarantees that a response to your application will be mailed to you within *ten days* of completing your file.

The Priority Track program allows you to submit your application materials at any time prior to the February 15 deadline. Your application fee will be automatically waived when you submit your application through LSAC; you should not need to enter a code. Upon completion of your file, your application will receive an immediate comprehensive review and you will receive a response within ten days. This is a non-binding program; if you are admitted to Duke, you may freely consider offers of admission from other law schools.

Please note that several elements are required to complete your file, including a Credential Assembly Service (CAS)



AT&T 5G E

12:54 AM

43%

mail.google.com



'duke l...

**From:** hoye@law.duke.edu <hoye@law.duke.edu>**To:** "GAUSTIN07@YAHOO.COM"

<GAUSTIN07@YAHOO.COM>

Sent: Tuesday, January 10, 2012, 5:47:42 AM PST**Subject:** Duke Law School Priority Track

DUKE LAW HOME PAGE DUKE.EDU



Duke Priority Track & Fee Waiver

TO: Mr. George Austin, L2 [REDACTED]

Dear Mr. Austin:





RULES COMMITTEE

RESOLUTION

By
President pro Tempore of the Senate Darrell Steinberg
RELATIVE TO COMMENDING



George Austin

WHEREAS, George Austin was selected from a highly competitive group of outstanding college and university graduates from California and throughout the nation, and was appointed a 2012-2013 California Senate Fellow; and

WHEREAS, George Austin, from Stockton, graduated from the University of California, Berkeley, with a Bachelor of Arts degree in Sociology; and

WHEREAS, Through his service in the Senate Committee on Governance and Finance, George Austin had the unique opportunity of acquiring a deeper understanding of the legislative process and public policy formation, while also providing assistance to Senate Members, legislative committees, and their constituencies; and

WHEREAS, The California Senate Fellows program, established in 1973 and sponsored jointly by the Senate and California State University, Sacramento, enables 18 individuals to become full-time Senate staff members in the State Capitol for 11 months and receive six units of university graduate credit; and

WHEREAS, As a result of his outstanding service as a Senate Fellow, George Austin is better equipped to provide valuable leadership and contributions to educational institutions; local, regional, state, and federal governments; and professional, business, and community endeavors in the State of California and the nation; now, therefore, be it

RESOLVED BY THE SENATE RULES COMMITTEE, That George Austin, a 2013-2013 California Senate Fellow, be commended for his exemplary service on behalf of the Members of the Senate, and extended best wishes for every success in his future endeavors.

Senate Rules Committee Resolution No. 24 adopted this 12th day of August, 2013

Darrell Steinberg
CHAIR
Senatoris Est Civitatis



Libertatem Tuam •



CALIFORNIA SENATE



EXPIRATION

09/30/2013

Eye Color

Brown

Height

6-0



Austin, George

Governance & Fin



AT&T LTE

10:00 AM

54%

mail-attachment.googleusercontent.com

2012-13

CALIFORNIA SENATE FELLOWS

**About you****Name:** George Austin**Hometown:** Stockton**Hobbies/Interests:** Basketball, Golf, Boxing, Cooking, Kayaking, Travel**Favorite book(s)/movie(s)/TV show(s)/music:** Finding Forester, Goodwill Hunting, Godfather Trilogy, Coming to America, The Golden Child, Batman Begins, Dark Knight, Dark Knight Rises, Hoop Dreams, Above the Rim, Wedding Crashers, Lord of the Rings 1 & 2, Matrix 1 & 2, Ray, Hangover

The West Wing, Doug, Bloomberg Enterprise, Charlie Rose, The Mentor, Bloomberg Game Changers, Cosby Show, The Wire, Martin

Gospel, R & B, Hip-Hop, Country

The Alchemist, Purpose Driven Life, Autobiography of Malcolm X, Developing the Leader Within – John C. Maxwell, How to Win Friends and Influence People Dale Carnegie, Think and Grow Rich Napoleon Hill, 7 Habits of Highly Effective People

Birthday: April 12**3 strange/unique but interesting facts about you:**

1. Up until I was sixteen my shoes size was always 1 or 2 sizes larger than my age (i.e at twelve years old I wore a size fourteen)
2. In one day I met Oprah Winfrey, Prince, Usher, Anthony Hamilton and Barack Obama
3. I've lived in four states

Education**College/University:** University of California, Berkeley**Degree:** BA**Major:** Sociology**Advanced degrees:** Georgetown Law School- JD (deferred, begin 2013)

2012-13

CALIFORNIA SENATE FELLOWS

Goals & Work/Relevant Experience**Activities or Work Experience after College:**

- Riordan MBA Fellows Anderson School of Business (UCLA)
- Chartered Financial Analyst Level 1 Candidate December 2012
- Chartered Financial Analyst Society Scholarship Recipient
- HAAS School of Business, Arts, Science & Engineering Program (Berkeley)

Occupational Goals/Interests: Business/ Law/Entrepreneurship/Finance/Education**Policy Interests:** Economy, Finance, Appropriations, Energy, Transportation, Economic Development, Trade (International and Domestic), Tax, Banking, Insurance



AT&T LTE

1:57 PM

53%

mail-attachment.googleusercontent.com









1789

GEORGETOWN UNIVERSITY LAW CENTER

Office of the Dean of Students

February 28, 2019

George Austin
240 Channel St. #431
Stockton CA, 95202

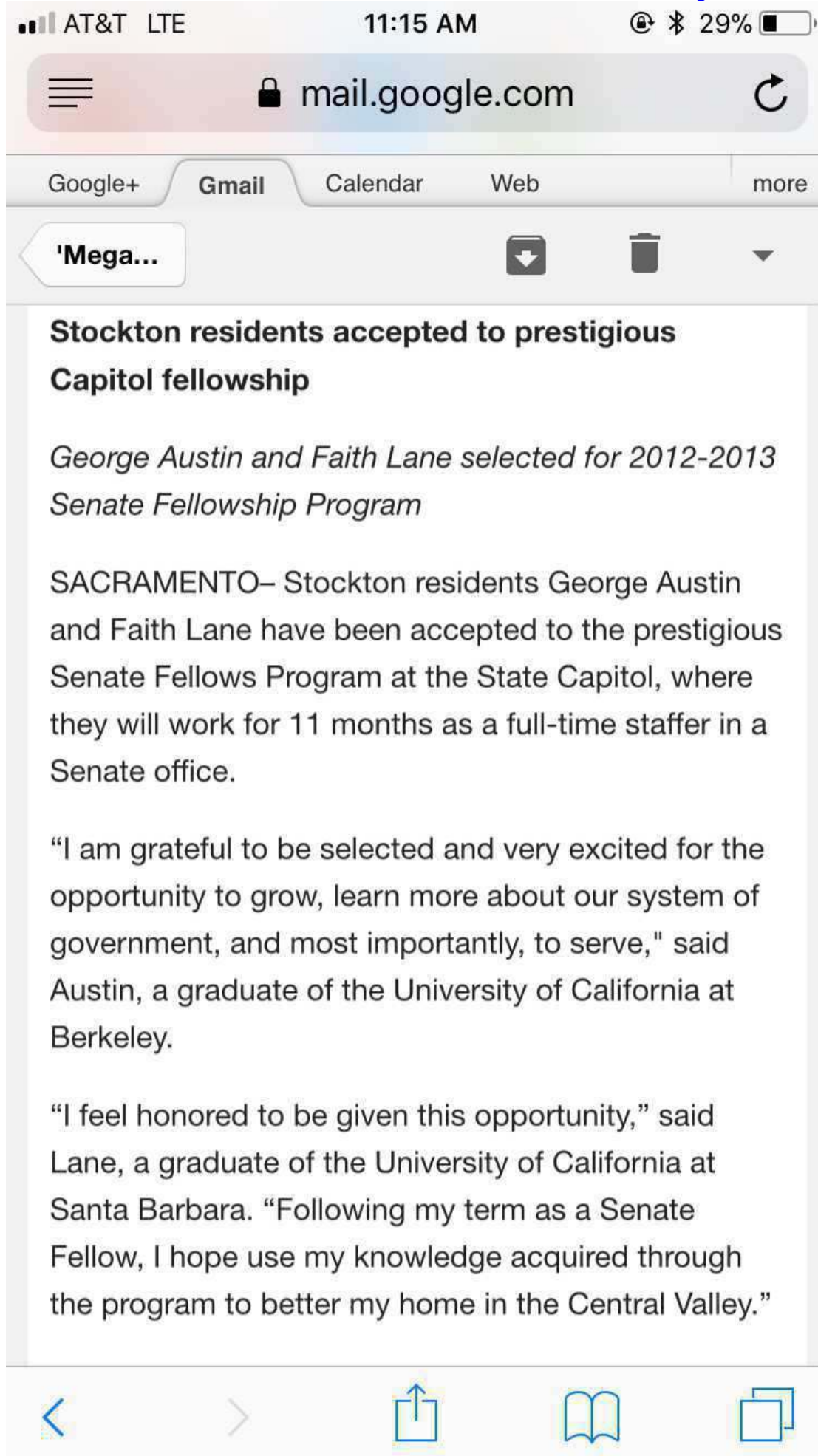
Dear George,

Per your request, please find enclosed copies of the two Georgetown Law admissions brochures of which we are aware that include an image of you.

Sincerely,

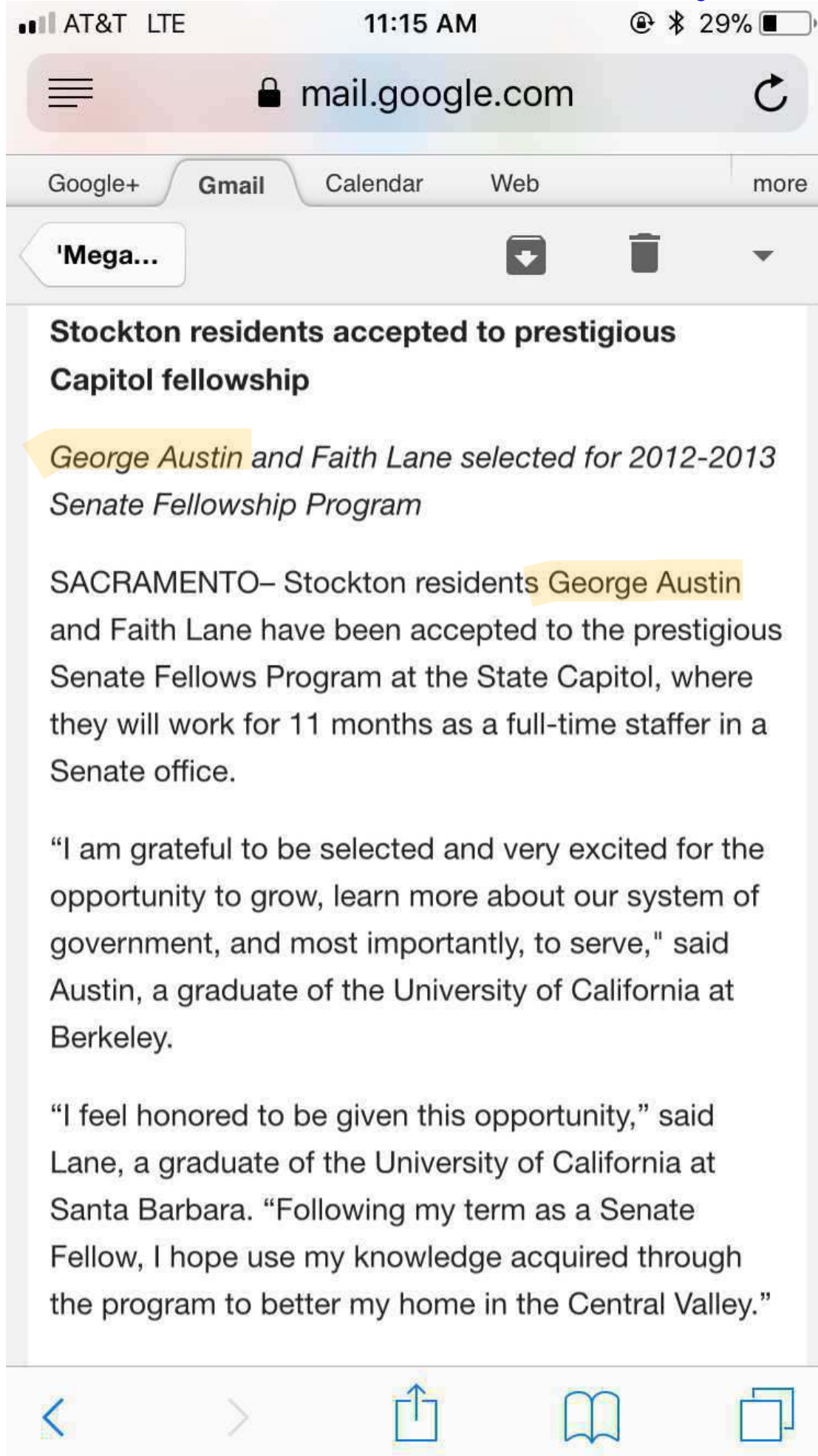
Mitch Bailin
Associate Vice President and Dean of Students

600 New Jersey Avenue NW Washington DC 20001-2075
(202) 662-4066









Austin wants to be sheriff

Look out Tom Tramel, there may be a future sheriff in town.

Five-year-old George Jarvis Austin attends the Kindergarten Center and he wants to be a police officer or a sheriff when he grows up.

Son of Charlotte Hall-Austin, George has begun his school career with a positive attitude. "George is an enthusiastic learner and he is a well-liked and caring person," says one of his teachers.

His interests include T-ball and books, especially the Berenstein Bears series.

According to Principal Earl Watts, "George is a very smart child. He is totally involved in all classroom activities and loves school. With George's ability, I think he can accomplish his goals in life."



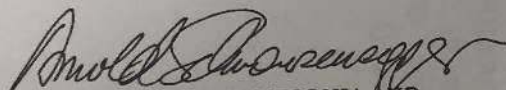
University of California

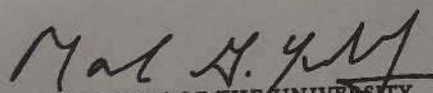
ON THE NOMINATION OF THE FACULTY OF THE
COLLEGE OF LETTERS AND SCIENCE
HAVE CONFERRED UPON

GEORGE JARVIS AUSTIN

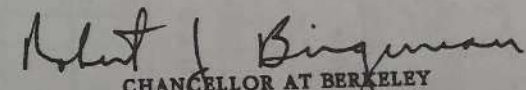
THE DEGREE OF BACHELOR OF ARTS
WITH A MAJOR IN SOCIOLOGY
WITH ALL THE RIGHTS AND PRIVILEGES THERETO PERTAINING

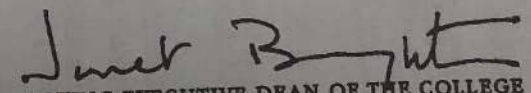
GIVEN AT BERKELEY
THIS NINETEENTH DAY OF DECEMBER IN THE YEAR
TWO THOUSAND AND NINE


GOVERNOR OF CALIFORNIA AND
PRESIDENT OF THE REGENTS


PRESIDENT OF THE UNIVERSITY




CHANCELLOR AT BERKELEY


ACTING EXECUTIVE DEAN OF THE COLLEGE

5046.

Environmental Quality—(9)—Hill (Chair), Gaines (Vice Chair), Calderon, Corbett, Fuller, Hancock, Jackson, Leno and Pavley. Chief Consultant: Rachel Machi Wagoner. Consultants: Rebecca Newhouse and Joanne Roy. Assistant: Sue Kumpulainen. Phone: (916)651-4108. Room 2205.

Governance and Finance—(7)—Wolk (Chair), Knight (Vice Chair), Beall, DeSaulnier, Emmerson, Hernandez and Liu. Staff Director: Gayle Miller. Consultants: George Austin, Toby Ewing, Colin Grinnell, Samantha Lui and Brian Weinberger. Assistants: Marisa Lanchester and Krimilda McKenzie. Phone: (916) 651-4119. Room 408.

Governmental Organization—(11)—Wright (Chair), Vacant (Vice Chair), Berryhill, Calderon, Cannella, Correa, de León, Galgiani, Hernandez, Lieu and Padilla. Staff Director: Arthur Terzakis. Consultant: Paul Donahue. Assistant: Brenda K. Heiser. Phone: (916)651-1530. 1020 N Street, Room 584.

Health—(9)—Hernandez (Chair), Anderson (Vice Chair), Beall, de León, DeSaulnier, Monning, Nielsen, Pavley and Wolk. Staff Director: Melanie Moreno. Consultants: Scott Bain, Vincent D. Marchand, Tanya Robinson-Taylor and Katie Trueworthy. Assistants: Dina Lucero and Alex Norring. Phone (916)651-4111. Room 2191.

Human Services—(6)—Yee (Chair), Berryhill (Vice Chair), Emmerson, Evans, Liu and Wright. Chief Consultant: Mareva Brown. Consultant: Sara Rogers. Assistant: Mark A. Teemer Jr. Phone: (916)651-1524. 1020 N Street, Room 521.

No. 108

CALIFORNIA LEGISLATURE

AT SACRAMENTO

2013-14 REGULAR SESSION

**Senate
Daily File**



SENATOR DARRELL STEINBERG
President pro Tempore

SENATOR ELLEN M. CORBETT
Majority Floor Leader

SENATOR BOB HUFF
Minority Floor Leader

Compiled Under the Direction of

GREGORY SCHMIDT
Secretary of the Senate

By

MARLISSA HERNANDEZ
Daily File Clerk

and

JAMIE TAYLOR
Assistant Daily File Clerk

SENATE CONVENES AT 12 NOON

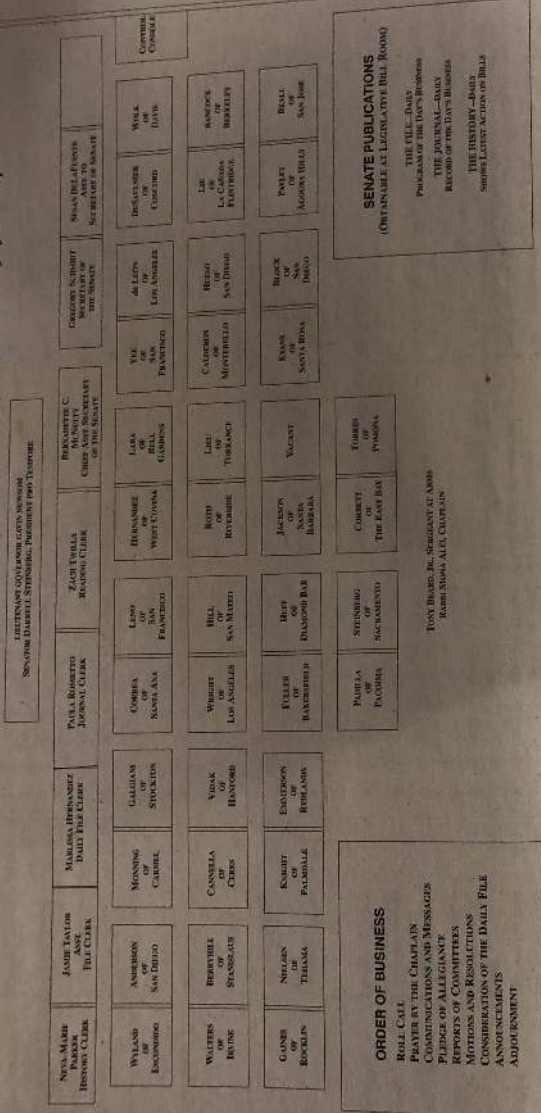
WEDNESDAY, AUGUST 14, 2013
(FLOOR SESSION)

ONE HUNDRED EIGHTH DAY IN SESSION

(Please report any errors or omissions to Daily File Clerk: Phone 651-4171)

DIAGRAM OF SENATE CHAMBER, SHOWING MEMBERS AND SEATING ARRANGEMENT—2013–2014 REGULAR SESSION

Senatores Est Civitatis Libertatem Tuere—It is the Duty of the Senators to Protect the Liberty of the People



TUESDAY, SEPTEMBER 3, 2013

9

STANDING COMMITTEES OF THE SENATE

Agriculture—(5)—Galgiani (Chair), Cannella (Vice Chair), Berryhill, Lieu and Wolk. Consultant: Anne M. Megaro. Assistant: Jone McCarthy. Phone: (916)651-1508. 1020 N Street, Room 583.

Appropriations—(7)—de León (Chair), Walters (Vice Chair), Gaines, Hill, Lara, Padilla and Steinberg. Staff Director: Mark McKenzie. Consultants: Robert Ingenito, Marie Liu, Brendan McCarthy, Jolie Onodera, Maureen Ortiz and Jacqueline Wong-Hernandez. Assistants: Jennifer Douglas and Larissa Pitts. Phone: (916)651-4101. Room 2206.

Banking and Financial Institutions—(9)—Correa (Chair), Berryhill (Vice Chair), Beall, Calderon, Hill, Hueso, Roth, Torres and Vidak. Staff Director: Eileen Newhall. Assistant: Rae Flores. Phone: (916)651-4102. Room 405.

Budget and Fiscal Review—(16)—Leno (Chair), Emmerson (Vice Chair), Anderson, Beall, Berryhill, Block, DeSaulnier, Hancock, Jackson, Monning, Nielsen, Roth, Torres, Wright, Wyland and vacancy. Staff Director: Keely Bosler. Deputy Staff Director: Mark Ibele. Consultants: Michelle Buss, Kim Connor, Catherine Freeman, Jennifer Troia, Joe Stephenshaw and Brady Van Engelen. Assistants: Glenda Higgins and Mary Teabo. Phone: (916)651-4103. Room 5019.

Business, Professions and Economic Development—(10)—Lieu (Chair), Emmerson (Vice Chair), Block, Corbett, Galgiani, Hernandez, Hill, Padilla, Wyland and Yee. Chief Consultant: Bill Gage. Consultants: G.V. Ayers, Le Ondra Clark and Sarah Mason. Assistant: Kathleen Sullivan. Phone: (916)651-4104. Room 2053.

Education—(9)—Liu (Chair), Wyland (Vice Chair), Block, Correa, Hancock, Hueso, Huff, Monning and Torres. Staff Director: Daniel Alvarez. Principal Consultants: Kathleen Chavira, Lenin Del Castillo and Lynn Lorber. Assistants: Barbara Montero and Vanessa Cisneros. Phone: (916)651-4105. Room 2083.

Elections and Constitutional Amendments—(5)—Torres (Chair), Anderson (Vice Chair), Hancock, Padilla and Yee. Chief Consultant: Darren Chesia. Consultant: Frances Tibon-Estoista. Assistant: Maria Lerma. Phone: (916)651-4106. Room 2203.

Energy, Utilities and Communications—(11)—Padilla (Chair), Fuller (Vice Chair), Cannella, Corbett, de León, DeSaulnier, Hill, Knight, Pavley, Wolk and Wright. Chief Consultant: Kellie Smith. Principal Consultant: Jacqueline Kinney. Assistant: Melanie Cain. Phone: (916)651-4107. Room 5046.

Environmental Quality—(9)—Hill (Chair), Gaines (Vice Chair), Calderon, Corbett, Fuller, Hancock, Jackson, Leno and Pavley. Chief Consultant: Rachel Machi Wagoner. Consultants: Rebecca Newhouse and Joanne Roy. Assistant: Sue Kumpulainen. Phone: (916)651-4108. Room 2205.

Governance and Finance—(7)—Wolk (Chair), Knight (Vice Chair), Beall, DeSaulnier, Emmerson, Hernandez and Liu. Staff Director: Gayle Miller. Consultants: George Austin, Toby Ewing, Colin Grinnell, Samantha Lui and Brian Weinberger. Assistants: Marisa Lanchester and Krimilda McKenzie. Phone: (916)651-4119. Room 408.

Governmental Organization—(11)—Wright (Chair), Vacant (Vice Chair), Berryhill, Calderon, Cannella, Correa, de León, Galgiani, Hernandez, Lieu and Padilla. Staff Director: Arthur Terzakos. Consultant: Paul Donahue. Assistant: Brenda K. Heiser. Phone: (916)651-1530. 1020 N Street, Room 584.

Health—(9)—Hernandez (Chair), Anderson (Vice Chair), Beall, de León, DeSaulnier, Monning, Nielsen, Pavley and Wolk. Staff Director: Melanie Moreno. Consultants: Scott Bain, Vincent D. Marchand, Tanya Robinson-Taylor and Katie Trueworthy. Assistants: Dina Lucero and Alex Norring. Phone: (916)651-4111. Room 2191.

Human Services—(6)—Yee (Chair), Berryhill (Vice Chair), Emmerson, Evans, Liu and Wright. Chief Consultant: Mareva Brown. Consultant: Sara Rogers. Assistant: Mark A. Teemer Jr. Phone: (916)651-1524. 1020 N Street, Room 521.

News*

Just one of the Fellows

By Lissette Rodriguez

Posted Sep 8, 2012 at 12:01 AM

It all started with an interactive game in her Lincoln High School Advanced Placement government class. Since that day, Faith Lane has known that she wanted to serve her community through politics.

It all started with an interactive game in her Lincoln High School Advanced Placement government class. Since that day, Faith Lane has known that she wanted to serve her community through politics.

The now-25-year-old, along with fellow Stockton native **George Austin**, is receiving the opportunity to be at the forefront of state politics for 11 months starting in October after being chosen to be among 18 Senate Fellows as part of the state's Capital Fellows Program.

Lane said she wants to use this opportunity to give back to her hometown.

"The way I see it is that we should be using politics to help people in the Valley," Lane said. "Especially because I think that so often people have a misunderstanding about Stockton. There are people here who work really hard and don't want to see the city fall by the wayside."

The Senate Fellows program will allow Lane and Austin to serve a somewhat bigger community as they share tasks among other California Senate staff members that include analyzing staff legislation, research, developing public policy, meeting with constituents, preparing press releases and speechwriting.

But being chosen for the program is no easy task.

The Capital Fellows program has twice been named one of the top 10 best internships alongside the likes of NASA, the Smithsonian Institution and Google Inc. Vault.com, a career-planning website that gave the Capital Fellows that top 10 placing out of 821 internship programs, bases its high-ranking selections on the all-around experience interns receive.

Claire Bunch, outreach coordinator for the past seven years for the Capital Fellows at California State University, Sacramento, said that it is the direct involvement of the interns in the state's government that makes it such a great program. She also said that the program provides interns with graduate course units from CSU Sacramento and generous monthly stipends.

"It's a rigorous program," Bunch said. "It's like a yearlong training for them, but they're not only doing an internship, they're also taking graduate courses."

There were more than 1,300 applications for the program each of the past two years. Only 64 people are chosen for the entire program. And sometimes, participants in the program are offered full-time jobs as part of the state government's staff.

Lane, who earned an associate's degree from San Joaquin Delta College and a bachelor's in political science from the University of California, Santa Barbara, had been working in the medical field as an office manager. Still, she said, the application process was daunting.

"It was pretty nerve-racking just because of the caliber of the program," Lane said. "I was just intimidated by some of the applicants who were valedictorians and master's graduates."

However, once she found out in May that she had been chosen, Lane said she was grateful she had been considered and accepted into the program.

"I'm trying things that I wouldn't get to try any other way and getting a full scope of the experience," Lane said. "It's all going to add up to a fuller understanding of the bureaucratic process."

Contact reporter Lissette Rodriguez at (209) 546-8259 or lrodriguez@recordnet.com.



Unique

GEORGETOWN LAW

Combining a world-renowned faculty, a dedication to intellectual stimulation and community, and a location in the heart of the nation's capital, Georgetown is a **unique** place to study law.

Legal Education in Its Fullest Sense

Georgetown Law seeks not only to impart the tools of the lawyer's trade, but also to foster reflection and inquiry into the nature of law and the role and responsibility of lawyers in a global society. The goal is education in its fullest sense — not only mastery of "black letter law," but a sense of the philosophical, political, social and ethical dimensions of law, the awakening of an abiding curiosity about its nature and purposes, and the instilling of a sense of responsibility, development and direction.

A Dynamic Intellectual Community

Georgetown nurtures the very highest standards of scholarly inquiry, intellectual rigor and behavior in a way that respects each student's individuality and fosters his or her particular interests and career goals. The result is a dynamic intellectual community, in which students enjoy an unprecedented range of academic opportunities both inside and outside the classroom.

An unparalleled Vantage Point

Located in Washington, D.C., within blocks of the U.S. Congress that enacts laws, the School



"What law school in the country is better positioned to deal with the way the profession is going than Georgetown? We have connections to the corporate bar and criminal justice, and we have extensive clinics. We have been oriented to government and politics for decades. Wherever the legal market is going, what law school has more beachheads there than we do? This is a good place to be."

Daniel R. Ernst, Professor of Law

George Austin
Fellow, MBA Programs



E gaustin07@gmail.com
T 209-915-6304

www.ml4t.org

California

USA

DRIVER LICENSE

FEDERAL
LIMITS
APPLY

CLASS C

END NONE

EXP 06/22/2023

DOB 06/22/1985

NAME GEORGE JARVIS

2107 MONTAUBAN CT
STOCKTON, CA 95210

DOB 06/22/1985

SEX M

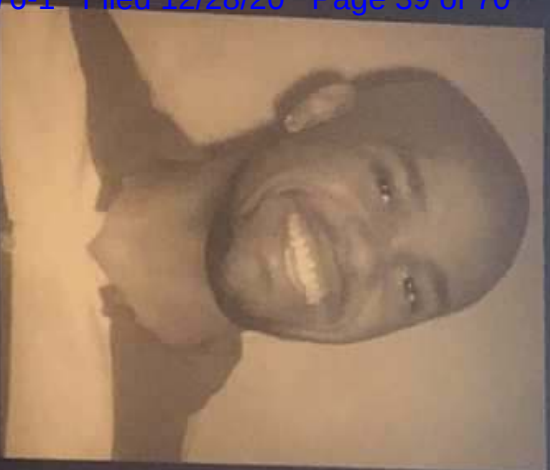
HGT 6'-02"

HAIR BLK
WGT 260 lb

EYES BRN

DATE ISS 06/22/2018

DD 06/22/201851730/CCFD/23



*George Austin,
Program Director of Experience Berkeley*

IAP Selection Committee Member: George Austin Program Director of Experience Berkeley

As Program Director for Experience Berkeley, a nonprofit educational program, I help underrepresented students, both from the community college and high school sides, get into UC Berkeley. Our mission and our goals are very similar to the Incentive Awards Program, so it seemed like a good match to be a Selection Committee member and help out in any way I could.

When the students arrive for their interviews, they come in smiling. They want to be here and hang out. That's a really good sign because a lot of programs are very mechanical without that people-to-people connection. IAP is a place where it's not just about cutting a check or meeting the requirements, but relationships are established.

Being a Selection Committee member is phenomenal. At first I didn't know what to expect, but the students were fantastic. I wish we could have admitted everybody because they had wonderful stories and great personalities. I was floored by

the maturity of some of these 17-18 year olds, and just reading about and hearing from their own mouths what their perspectives were really impressed me. For instance, one young lady had taken care of her grandmother since she was in the seventh grade. This is what I saw with a lot of students when I met them, you would never know they had been through all that stuff because their outlook on life is so positive and they have such a warm and welcoming demeanor.

The IAP selects students who have overcome challenges and who have come through difficult socioeconomic circumstances. I think these young people possess an extra piece of character and development that needs to be at the University, in the classrooms, and involved in social groups because they add a whole other dynamic and leadership.

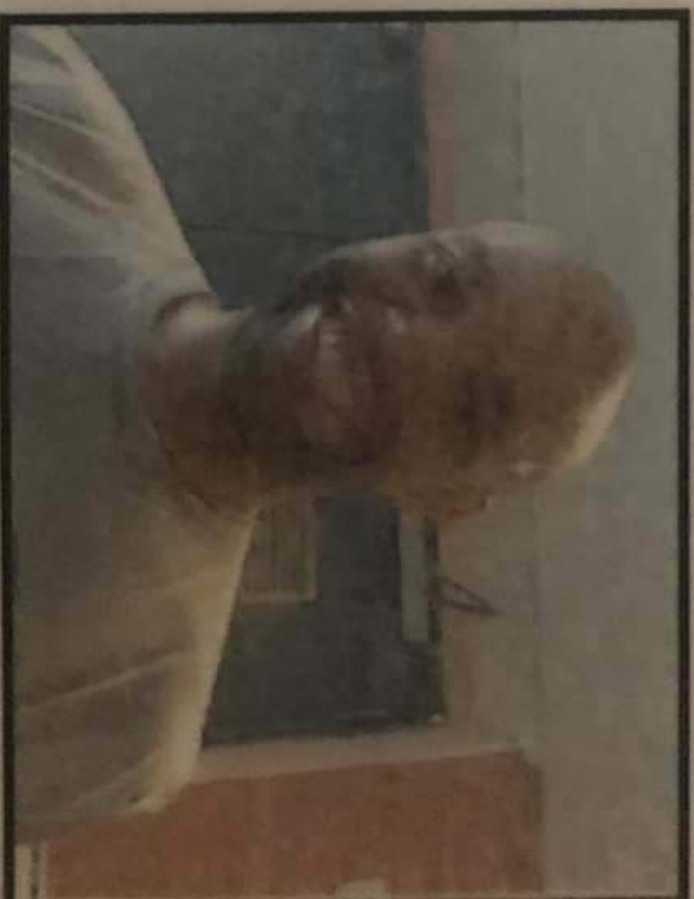
My father has been incarcerated my whole life, and my mother and I struggled, thus I barely graduated from high school. What kept me moving forward was my mom and the fact that I had to make decisions for myself. I think that is the drive that I see in these students. It's a combination of someone stepping in and the student saying, "You know what, I just have to make it happen. It's on me." I think programs like IAP really reinforce that strength and character to help students grow. 🌟



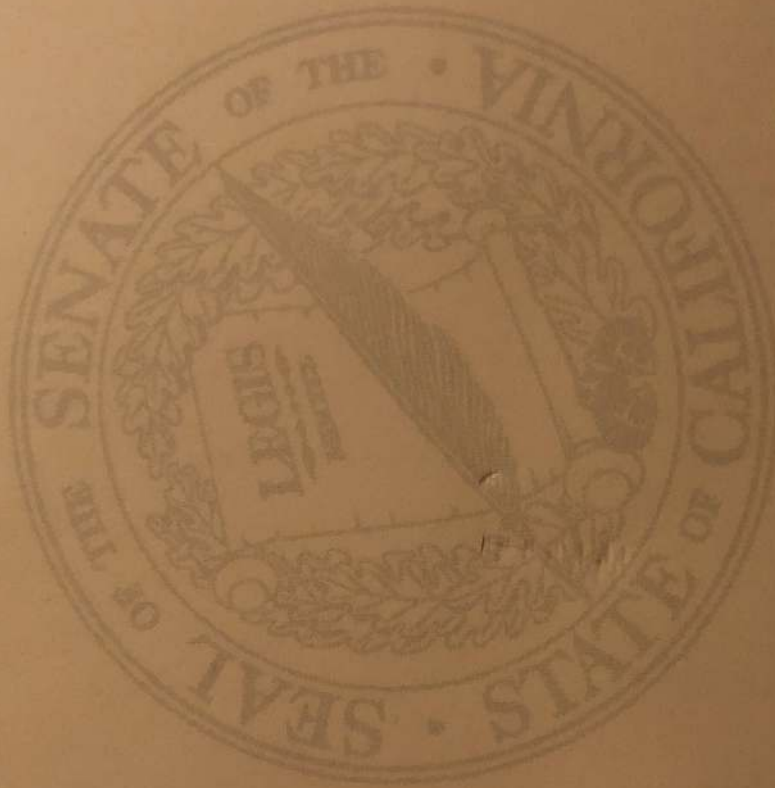
CAL REC CLUB

GEORGE AUSTIN

132255



UNIVERSITY OF CALIFORNIA, BERKELEY

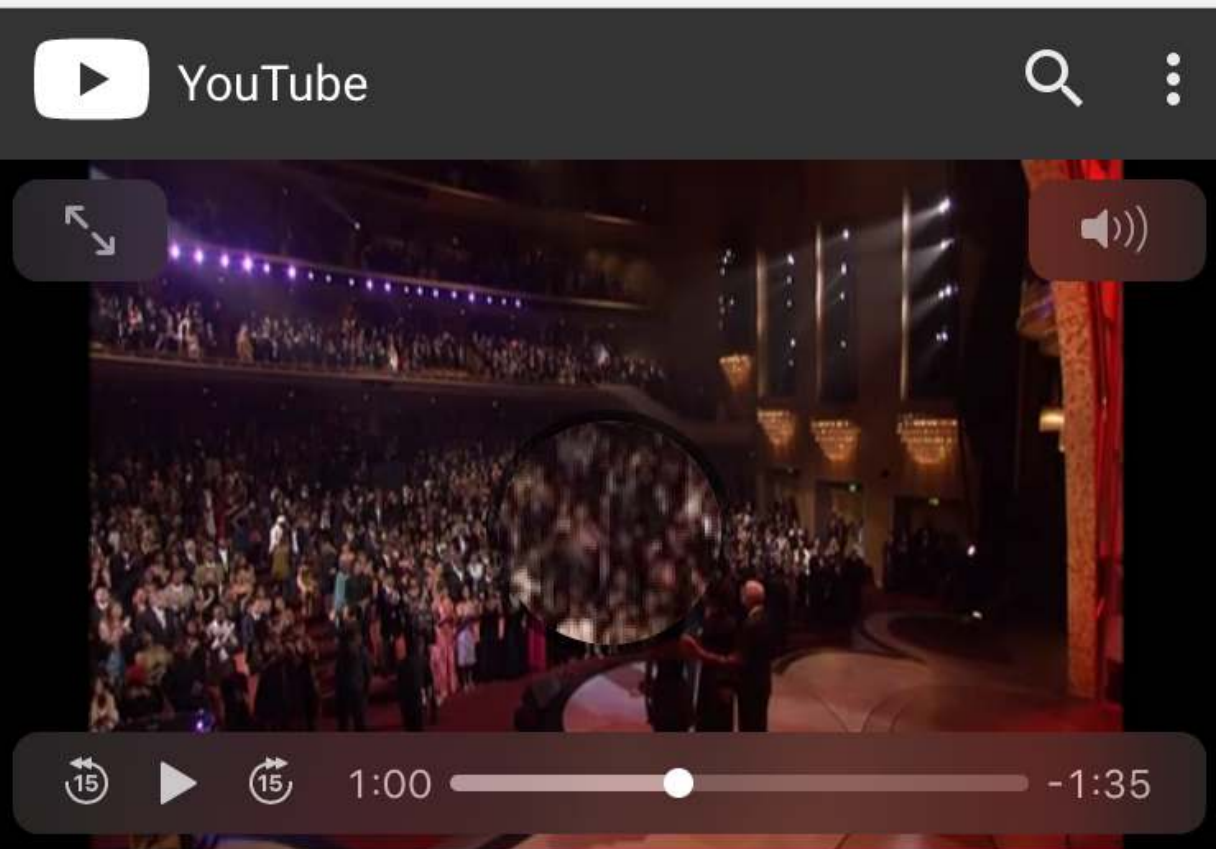


GEORGE AUSTIN
Consultant

Senate Governance and Finance Committee
george.austin@sen.ca.gov
(916) 651-4119

YouTube: Watch, Listen, Stream
Google, Inc.
★★★★☆
GET — On the App Store

YouTube



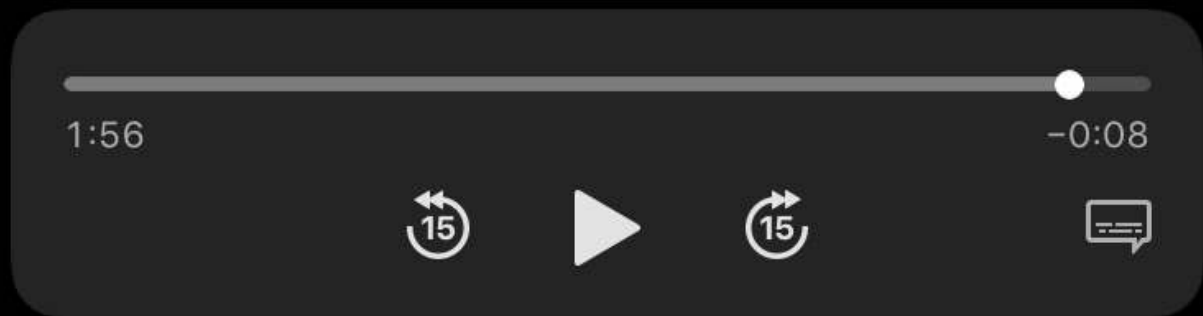
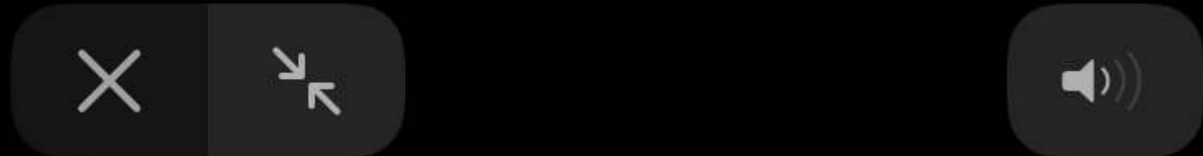
Sen. Barack Obama - 36th NAACP Image Awards - Chairman's Award

NAACP Image Awards · 9,774 views

44 2

Up next

Autoplay





Personal Hotspot: 1 Connection



4:22


-0:03





Personal Hotspot: 1 Connection

youtube.com



YouTube. watch, listen, stream

Google, Inc.

★★★★☆

GET — On the App Store

[View](#)

YouTube



Jamie Foxx - 36th NAACP Image Awards
- Outstanding Actor in a Motion Picture

NAACP Image Awards · 55,883 views

171 5

by
George Austin



"Albert Einstein is credited to have once said, 'only a life in the service of others is worth living,' and I too, have adopted this mindset as my own," says George Austin. With plans of a double major in sociology and psychology, and a goal of an eventual Ph.D. in sociology, George Austin plans to use the knowledge and experience gained to serve his immediate community as well as the larger. Essentially, during and after his life he wants the world to have benefited from his existence. The inspiration of this piece comes from two semesters of African-American History, one semester of Intercultural Communication, one semester of Sociology, several books, prose, and magazines read at his leisure, and "a lifetime (19 years) of experience as an African-American male."

The Burden of Being Black

Sit a spell as I tell you a once upon a tale
The haunting story of a young boy
waiting to exhale . . .
It didn't take him very long to sense
the naked truth

To smell the stench of ghetto hood
that smoked from every roof
He grew up in a world of crack and
beer canned coated streets
Where twenty-one was old and
wacked and college was unique . . .

But in his mind it wasn't lost, the one
undeniable fact
That in a land of justice for all, he always
would be black
This vivid truth held him inside his self
inflicted prison
Afraid to peep out of his cave, afraid to
share his vision . . .

—Author Unknown

"But in his mind it wasn't lost, the one undeniable fact/That in a land of justice for all he would always be black."
During the 1300s, from Europe to Asia, a deadly disease known as the Black Death swept through, in some cases wiping out entire towns. Black magic is the "evil" practice of witchcraft; a black lung is a chronic disease of the lungs mostly associated with coal miners; the black market is filled with all kinds of illegal activity; and black humor or "sick humor" is humor that is perceived as morbid, nasty, psychopathic and twisted. Who in their right mind would choose to be the black sheep of their family and community? Let us not forget that no one would ever want to fall into a black hole from which even light cannot escape. What do these words have to do with the burden of being black? *Everything!* The English language itself is biased, and the process of learning the language teaches prejudice and passes

on racist ideas through the society.

However, before dealing with the burden of blackness, let us dive into what race really is. Some believe that race is a biological term, understandably so.

People with similar physical appearance, such as eye shape or color, could be assumed to be of the same heritage, but this is not always true. According to the authors of *Intercultural Competence*,

"Contrary to popular notions . . . race is not primarily a biological term; it is a political and societal one that was invented to justify economic and social distinctions. . . . One's 'race' is best understood as a social and legal construction" (32). Since race is not inherent or "naturally ordained" but a social and legal construction, the use of this term is subjective. One's "blackness" or "whiteness" is dependent on how society defines it.

What are white and black anyway? As people of different origins and of different heritages, the average American is a "mutt" (of mixed ancestry). What defines what "race" the average American is or what race you are? The color you turn out to be? Is Stacy, a person who is ninety-five percent "white" and five percent "black," considered black because the genes in her happen to be stronger on the African-American side and show up more? What about Jared, who is of equal mixture and who turns out visibly "white"? What is he? The key is that the terms "white" and "black" are nothing but what society has created them to be and mean. Let's return to the issue of what's wrong with being black.

The problem is not with being of African descent or of having a certain skin color and hair texture, but being black. While searching through several dictionaries and thesauruses, I found a common feature, an interesting tone of negativity

Alex Padilla

California Secretary of State

[Home](#) [California State Archives](#)

Cal Channel



The California Channel was a public service network television channel funded entirely by California's cable television operators from 1993-2019. The network was a means to provide Californians with direct access to "gavel-to-gavel" proceedings of the California Legislature and other public policy forums, as well as a balanced presentation of viewpoints. The online archive contains material from March 2012 to October 2019. The State Archives houses the full extent of the California Channel's holdings. To view materials that are not currently on the Cal Channel website, please consult our online catalog, Minerva, to view the [California Channel's Inventory \(PDF\)](#).

To request a copy of a recording, please contact the California State Archives Reference Desk at (916) 653-2246, or [email](#) to provide the date and title of the hearing being requested. It is recommended to check the inventory as it will be continually updated during the accessioning process. Some years have more information provided in the inventory than others, but requests should include the information as it appears in the inventory. Archives staff will be able to retrieve the recordings and a viewing copy of a requested recording must be made before it is viewed. The State Archives does not charge patrons if they want to view the material, however there is a \$10.00 fee if the patron wishes to purchase the recording.

Meetings are arranged by date, with the most recent at the top of the list. Click **Video** to listen to the meeting and view agenda documents, or **Agenda** or **Minutes** to see just the documents. You can also search the archives by typing keywords into the Search box.

Search Archives: [Advanced Search](#)

Search:

☐ Name & Description ☐ Agenda Items ☐ Notes ☐ Motions/Votes ☐ Captions

All these words:

This exact phrase:

One or more of these words:

or or

But none of these words:

Date Range:

through

January 5, 2015 - December 19, 2016

Meetings are arranged by date, with the most recent at the top of the list. Click **Video** to listen to the meeting and view agenda documents, or **Agenda** or **Minutes** to see just the documents. You can also search the archives by typing keywords into the Search box.

Search Archives: [Advanced Search](#)

Search:

☐ Name & Description ☐ Agenda Items ☐ Notes ☐ Motions/Votes ☐ Captions

All these words:

This exact phrase:

One or more of these words:

or or

But none of these words:

Date Range:

through

March 6, 2012 - December 1, 2014

Meetings are arranged by date, with the most recent at the top of the list. Click **Video** to listen to the meeting and view agenda documents, or **Agenda** or **Minutes** to see just the documents. You can also search the archives by typing keywords into the Search box.

Search Archives: [Advanced Search](#)

Search:

☐ Name & Description ☐ Agenda Items ☐ Notes ☐ Motions/Votes ☐ Captions

All these words:

This exact phrase:

One or more of these words:

 or or

But none of these words:

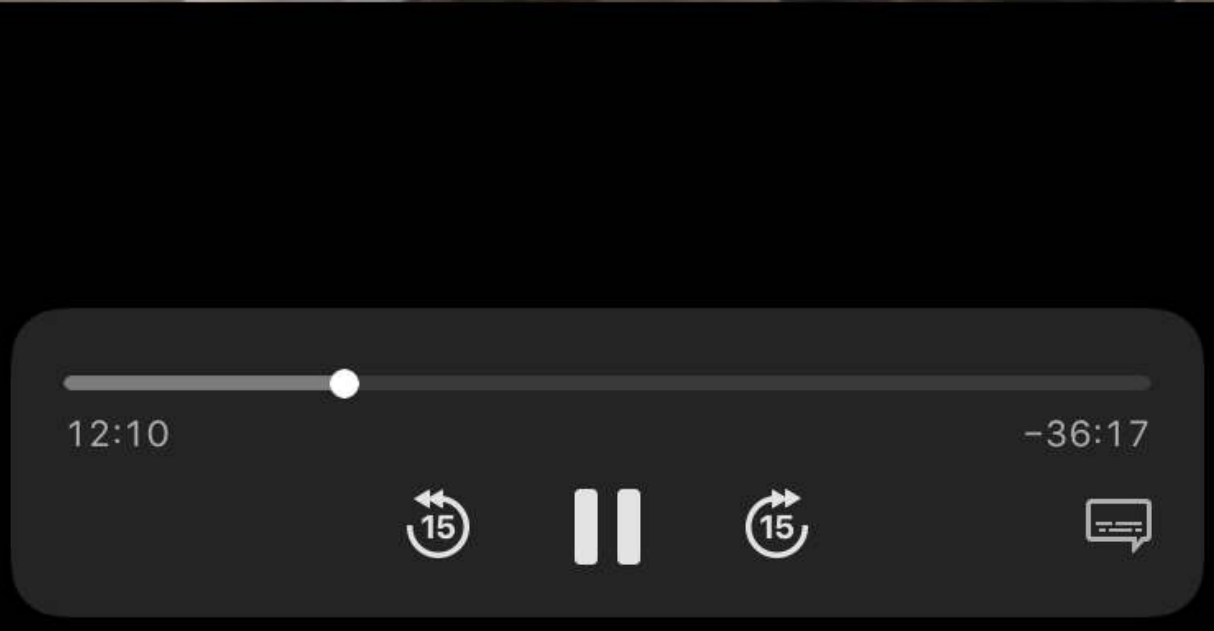
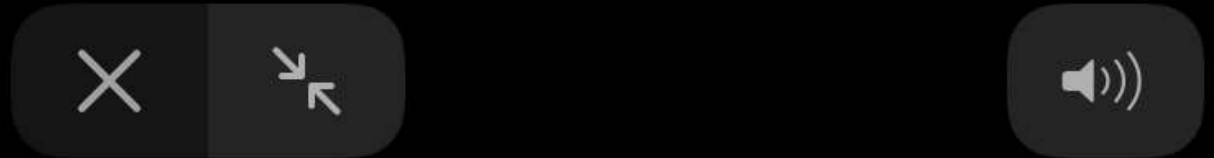
Date Range:

 through









G AUSTIN

Agency - Unit: 245-571

Issue Date: 01/01/13
556

CONFIDENTIAL

Important: Open Immediately
See reverse side for opening instructions.

STATE OF CALIFORNIA

DIRECT DEPOSIT NUMBER
09-414545

DIRECT DEPOSIT ADVICE

AMOUNT DEPOSITED

DOLLARS	CENTS
\$1615	.12

TO G AUSTIN

245-571
AGENCY UNIT**NOT
NEGOTIABLE****JOHN CHIANG**
CALIFORNIA STATE CONTROLLERWhen changing accounts or financial institutions, notify your personnel office immediately.
Do not close your old account until you have received your first payment in your new account.

STATE OF CALIFORNIA

STATEMENT OF EARNINGS AND DEDUCTIONS

OFFICE OF STATE CONTROLLER

G AUSTIN

AGY/UNIT 245-571 PAY PERIOD 12/12

DIRECT DEP # 09-414545

TAX YEAR 13 ISSUE DATE 01/01/13

BANK TRANSIT 121042882

TAX STATUS FED S-01 STATE S-01

	GROSS PAY	TAXABLE GROSS	DEDUCTIONS	NET PAY
CURRENT	1972.00	1824.10	356.88	1615.12
YEAR-TO-DATE ¹	1972.00			

EARNINGS	DAYS	HOURS	GROSS	DEDUCTIONS	AMOUNT
REGULAR			1972.00	FEDERAL TAX	162.99
				STATE TAX	17.40
				*RETIREMENT	147.90
				MEDICARE	28.59
				*F KAISER	.00
				DLTACAREUSA	.00
				VIS-VSP	.00

EMPLOYER CONTRIBUTIONS (current and adjustments)

HLTH/FLEX MEDICARE	DENTAL
609.34	28.59
VISION	20.51
7.50	

TAX SEASON HAS STARTED. THE STATE CONTROLLER WILL MAIL W-2S
TO HOME ADDRESSES IN JANUARY. VERIFY CORRECT ADDRESS NOW.

CALHR WELLNESS INFO UNDER EE/BENEFITS [HTTP://WWW.CALHR.CA.GOV](http://WWW.CALHR.CA.GOV).

LONG-TERM CARE IS A TOPIC NOT OFTEN DISCUSSED.
CAN YOU AND YOUR FAMILY AFFORD NOT TO?
LEARN MORE ABOUT LONG-TERM CARE AT WWW.RUREADYCA.ORG.

CD 35A (Rev. 08/00) ¹ Year-to-date gross on final earnings statement may not agree with W-2.
* Amounts which affect taxable gross.



California

LEGISLATIVE INFORMATION

[Home](#)[Bill Information](#)[California Law](#)[Publications](#)[Other Resources](#)[My Subscriptions](#)[My Favorites](#)

AB-408 Municipal utility districts: elections. (2013-2014)

Bill Analysis[07/02/13- Senate Floor Analyses](#)[06/06/13- Senate Governance And Finance](#)[05/06/13- Assembly Appropriations](#)[04/22/13- Assembly Elections And Redistricting](#)[04/16/13- Assembly Local Government](#)



California

LEGISLATIVE INFORMATION

[Home](#)[Bill Information](#)[California Law](#)[Publications](#)[Other Resources](#)[My Subscriptions](#)[My Favorites](#)

SB-159 Public cemetery districts: Kern River Valley Cemetery District. (2013-2014)

Bill Analysis[06/14/13- Assembly Floor Analysis](#)[06/11/13- Assembly Local Government](#)[03/14/13- Senate Floor Analyses](#)[03/07/13- Senate Governance And Finance](#)



California

LEGISLATIVE INFORMATION

[Home](#)[Bill Information](#)[California Law](#)[Publications](#)[Other Resources](#)[My Subscriptions](#)[My Favorites](#)

AB-458 Income taxes: deductions: punitive damages. (2013-2014)

Bill Analysis[09/09/13- Senate Floor Analyses](#)[09/05/13- Senate Floor Analyses](#)[08/21/13- Senate Floor Analyses](#)[08/08/13- Senate Governance And Finance](#)[05/25/13- Assembly Floor Analysis](#)[05/23/13- Assembly Appropriations](#)[05/10/13- Assembly Revenue And Taxation](#)[03/28/13- Assembly Revenue And Taxation](#)

SENATE GOVERNANCE & FINANCE COMMITTEE
Senator Lois Wolk, Chair

BILL NO: AB 408
AUTHOR: Bonta
VERSION: 4/15/13
CONSULTANT: Austin

HEARING: 6/12/13
FISCAL: Yes
TAX LEVY: No

MUNICIPAL UTILITY DISTRICTS' BOARD ELECTIONS

Allows seven member municipal utility district boards to appoint board members to uncontested seats.

Background and Existing Law

In 1965, the Legislature approved the Uniform District Election Law (UDEL), which allows special district boards to appoint candidates for uncontested board seats (AB 1892, Porter, 1965). Several special districts incorporated the UDEL into their enabling acts giving them the same authority to appoint uncontested candidates who are running in uncontested races for seats on district boards.

Current law allows cities, regional park and open-space districts, water storage districts, water replenishment districts, school districts, and special districts that have incorporated UDEL into their enabling acts to appoint uncontested candidates in place of elections.

In 1921, the Legislature enacted the Municipal Utility District (MUD) Act (SB 755, Spence, 1921). The Legislature later allowed any district formed prior to January 1, 1974, with a population of 1,000,000 or more on that date to increase the size of its board of directors from five to seven members (SB 379, Nejedley, 1973).

East Bay Municipal Utility District (EBMUD) has a publicly elected seven-member board of directors. EBMUD was established by vote in 1923, and provides drinking water for 1.3 million customers in Alameda and Contra Costa counties. EBMUD supplies water to East Bay customers and treats wastewater before it is discharged to the bay.

Unlike most other local governments, EBMUD's principal act does not allow its board to appoint candidates to seats that are uncontested in an election. EBMUD wants the same authority to appoint candidates to its board directors that state law grants to other local governments.

Proposed Law

AB 408 allows seven member municipal utility district boards, at a regular or special meeting held within a 7 day period beginning after 5pm on or before the 83rd day of the election and ending on or before the 76th day prior to election, to adopt one of the following courses of action:

- If one person files for candidacy, appoint that person or hold an election; or,
- If no person files for candidacy, appoint any qualified person or hold an election.

AB 408 establishes appointment procedures for municipal utility districts with a seven-member board of directors, if no candidate or only one candidate files for candidacy by 5 p.m. on or before the 83rd day prior to the election.

Specifically the bill:

- Requires a county elections official to submit a certificate of facts to the district board if no candidate or only one candidate files for candidacy by 5 p.m. on or before the 83rd day prior to the election.
- Allows the board to adopt a process to appoint any qualified person to office on or before the 76th day prior to the election, and requires the board, upon adoption of the process, to make the actual appointment prior to the election.
- Requires the board to hold an election for the office, if an appointment has not been made or an appointment process has not been adopted by the 76th day prior to the election.
- Requires appointed directors to take office and serve exactly as if elected at an election for the office.
- Prohibits the elections official from accepting any statement filing of a write-in candidate submitted after an appointment is made.
- States that this bill's provisions are effective for any election that takes place after January 1, 2014.

AB 408 provides that no reimbursement will be made because the local agency is requesting the authority established by this bill.

State Revenue Impact

No estimate.

Comments

1. Purpose of the bill. East Bay Municipal Utility District is looking for ways to be more efficient and cut costs. In the last 6 EBMUD elections, races for 15 of the available 21 elected seats were uncontested. Although, the candidates ran unopposed, EBMUD's ratepayers had to pay for the election costs. It appears that in the two counties EBMUD serves (Alameda and Contra Costa), EBMUD is the only special district that cannot use an appointment process for uncontested elections. For the 2011-2012 election the author's office identified 36 special districts in Alameda and Contra Costa counties that used an appointment process for uncontested election candidates. For that same election, EBMUD's ratepayers paid \$475,000 in election costs for three uncontested seats because the MUD Act does not contain the appointment provisions. AB 408 adds appointment provisions that will be used to save EBMUD ratepayers money.

2. Apply to all? EBMUD and Sacramento Municipal Utility District (SMUD) have seven member boards. The other three MUDs have five member boards. AB 408 only applies to MUDs with seven member boards. If the bill's provisions are good for districts with seven member boards, should this tool also be available for others? *The Committee may wish to consider amending AB 408 to apply to all MUDs.*

Assembly Actions

Assembly Local Government	9-0
Assembly Elections and Redistricting	70-0
Assembly Appropriations	17-0
Assembly Floor	70-0

Support and Opposition (6/6/13)

Support: East Bay Municipal Utility District; California Association of Sanitation Agencies; California Special Districts Association; Sacramento Municipal Utility District.

Opposition: Unknown.

SENATE GOVERNANCE & FINANCE COMMITTEE
Senator Lois Wolk, Chair

BILL NO: SB 159
AUTHOR: Fuller
VERSION: 2/1/13
CONSULTANT: Austin

HEARING: 3/13/13
FISCAL: No
TAX LEVY: No

KERN RIVER VALLEY CEMETERY DISTRICT

Allows the Kern River Valley Cemetery District to inter nonresidents under specified conditions.

Background and Existing Law

California's 253 public cemetery districts are separate local governments that operate cemeteries and provide interment services, mostly in rural areas and suburbs that were formerly rural communities. County boards of supervisors appoint the cemetery district's board of trustees, composed of three to five registered voters from within the districts' boundaries. Cemetery districts finance their operations with small shares of local property tax revenues, by selling interment rights, and by charging for services.

State law limits who may be buried in a district cemetery. Generally, cemetery districts can bury only residents, former residents, property taxpayers, former taxpayers, certain eligible nonresidents, and their family members.

Responding to an Attorney General's opinion, the Legislature allowed the Oroville Cemetery District (Butte County) to inter up to 100 nonresidents in a former Jewish cemetery which the District had acquired (SB 1906, Johnson, 1982). When it revised the Public Cemetery District Law, the Legislature retained Oroville's special provision (SB 341, Senate Local Government Committee, 2003). The Legislature allowed the Elsinore Valley Cemetery District (Riverside County) to inter up to 536 nonresidents in a former Jewish cemetery, under specified conditions (AB 1969, Jeffries, 2010). In 2011, to facilitate a group purchase of cemetery plots by members of the Congregation Bet Haverim Synagogue, the Legislature allowed the Davis Cemetery District to inter up to 500 nonresidents under specified conditions (AB 966, Yamada, 2011). Last year, to help the Anderson, Cottonwood, and Silveyville cemetery districts overcome the ongoing loss of business to nearby veteran's cemeteries, the Legislature allowed them an exemption from the state law restricting non-resident burials (SB 1131, La Malfa, 2012).

The Kern Valley Cemetery District (Kern County) was established in 1950 to provide cemetery services to residents within its boundaries. In July 2009, the

Federal Veterans Administration opened the Bakersfield National Cemetery some 40 miles from the District's cemetery that will accommodate burials for roughly 200,000 veterans and their families. During the most recent fiscal year, the Bakersfield National Cemetery performed 642 burials, up from the 588 burials performed in the prior year and the 221 burials performed in the cemetery's first year. After the veterans' cemetery opened, annual interments in the Districts' cemeteries decreased, creating significant fiscal challenges.

To help the Kern River Valley Cemetery District overcome the ongoing loss of business to the nearby veteran's cemetery, a district official wants the Legislature to grant the Kern River Valley cemetery an exemption from the state law restricting non-resident burials.

Proposed Law

Senate Bill 159 allows the Kern River Valley Cemetery District to inter in the ground or a columbarium -- a vault with niches for urns containing ashes of the dead -- up to 40 people per calendar year who are neither residents nor property taxpayers in any cemetery district and who do not otherwise qualify for interment under the state law governing public cemetery districts' interment of eligible nonresidents, if:

- The board of trustees determines that the District's cemetery has adequate space for the foreseeable future;
- The District has an endowment care fund that requires a contribution for every interment of at least a minimum payment as prescribed by law; and
- The District requires the payment of a non-resident fee, as set by law.

State Revenue Impact

No estimate.

Comments

1. Purpose of the bill. Responding to a special request nearly 30 years ago, the Legislature allowed the Oroville Cemetery District to bury nonresidents, if three conditions existed. Subject to the same conditions, the Legislature approved similar exceptions for the Elsinore Valley, Davis, Anderson, Cottonwood, and Silveyville Cemetery Districts. To help the Kern River Valley Cemetery District overcome fiscal challenges caused by its proximity to a new veteran cemetery, SB 159 grants the District a similar exception.

2. Precedent and limits. The Kern River Valley Cemetery District is not the only public cemetery district that faces challenges because of its proximity to recently

opened veterans cemeteries. The federal government also recently established the Northern California Veteran's Cemetery (Shasta County) and Miramar National Cemetery (San Diego County). SB 159 builds on the precedent set by SB 1131 last year. Changing state law to help the Kern River Valley cemetery district will likely invite similar proposals from other cemetery districts that are located near veterans' cemeteries. SB 159 may lay the groundwork for incrementally exempting many more public cemetery districts from the statutory restrictions on nonresident interment. To limit the number of districts that may seek an exemption, the Committee may wish to consider amending SB 159 to apply the exemption, only to all districts within 50 miles of the exterior boundaries of a veteran's cemetery.

3. Rethinking nonresident interment. Many public cemetery districts are struggling financially. The loss of business to veterans' cemeteries is only one of many factors that contribute to these districts' fiscal plight. Districts have lost property tax revenues both because of decreases in the assessed value of real property and the Educational Revenue Augmentation Fund (ERAF) shifts, which reallocated some districts' property taxes to benefit schools. Cemetery districts' revenues also have been reduced by a shift in funeral practices. Cremation, which is less expensive than burial, is becoming more common. In light of the numerous fiscal challenges facing public cemeteries, revenues from nonresident burials could offer significant financial benefits to districts that are struggling to continue providing cemetery services. As an alternative to exempting cemetery districts one at a time, or exempting only those located near veterans cemeteries, legislators may wish to reconsider the statutory prohibition against public cemeteries' interring nonresidents.

Support and Opposition (3/7/13)

Support: Kern River Valley Cemetery District

Opposition: Cemetery and Mortuary Association of California.

SENATE GOVERNANCE & FINANCE COMMITTEE
Senator Lois Wolk, Chair

BILL NO: AB 458
AUTHOR: Wieckowski
VERSION: 2/19/13
CONSULTANT: Austin

HEARING: 8/14/13
FISCAL: Yes
TAX LEVY: Yes

INCOME TAXES: DEDUCTIONS: PUNITIVE DAMAGES

Repeals authority to deduct punitive damages on personal and corporate tax filings.

Background and Existing Law

Current law authorizes individuals and corporations to file tax deductions for the payment of monetary damages in legal cases. Under existing law plaintiffs can seek "punitive" or "exemplary" damages in legal cases where the defendant is guilty of "oppression, fraud, or malice." "Malice" means conduct which is intended by the defendant to cause injury or despicable conduct that is carried on with a willful and conscious disregard of the rights or safety of others. "Oppression" means despicable conduct that subjects a person to cruel and unjust hardship in conscious disregard of that person's rights. "Fraud" means an intentional misrepresentation, deceit, or concealment of a material fact known to the defendant with the intention on the part of the defendant of thereby depriving a person of property or legal rights or otherwise causing injury.

California courts hold that punitive damages punish the defendant and deter similar conduct. The goal of deterrence of similar conduct is both for the specific defendant who may repeat or continue offensive behavior and to other potential parties who may commit similar offenses. Punitive damages are not intended to compensate a plaintiff unlike compensatory damages, which are intended for compensation.

The Book of Approved Jury Instructions (BAJI) provides that a jury should consider two factors to determine the amount of punitive damages to award:

- The reprehensibility of the defendant's conduct.
- The amount of punitive damages, which will have a deterrent effect on the defendant in the light of defendant's financial condition.

In addition, a defendant may ask that a jury be instructed to consider that the punitive damages bear a reasonable relation to the injury, harm, or damage actually suffered by the plaintiff.

Tax deductions are generally used to encourage certain behaviors. State law allows taxpayers to deduct ordinary and necessary business expenses incurred in trade or business. Firms that pay punitive damages can deduct those damages as an ordinary and necessary business expense.

California has never affirmatively adopted the policy of allowing punitive damages to be tax deductible as a normal and necessary cost of doing business. Instead, California conforms to the federal rule allowing deductions for ordinary and necessary business expenses (26 U.S.C. §162(f)). The federal deduction is also not found in the U.S. Internal Revenue Code. Instead, it is the result of a 1980 IRS administrative ruling (Rev. Rul. 80-211, 1980-2 C.B. 570).

Proposed Law

Assembly Bill 458 prohibits, on or after January 1, 2014, taxpayers from claiming a deduction for amounts paid for punitive damages.

AB 458 provides that no deduction shall be allowed for any amount paid or incurred for punitive damages in connection with any judgment in, or settlement of, any action.

AB 458 applies to taxable years beginning on or after January 1, 2014 and takes effect immediately as a tax levy.

State Revenue Impact

The Franchise Tax Board estimates revenue gains of \$400,000 in 2013-14, \$1 million in 2014-15, and \$1.1 million in 2015-16.

Comments

1. Purpose of the bill. The purpose of punitive damage penalties is to punish and deter egregious misconduct committed with malice, oppression and fraud. This is a higher standard than normal civil liability. According to the author, "Punitive damages should not be tax-deductible as ordinary nor necessary business expenses; they are not like salaries, equipment or operating expenses. They are financial penalties that are intended to serve the same purpose as criminal fines and statutory penalties, which are not deductible." By removing the tax deduction currently allowed for punitive damages paid, AB 458 treats punitive damages differently from ordinary and necessary business expenses and aligns them with the intent of the penalty.

2. Cost of doing business. Punitive damage awards can vary significantly. Expensive judgments can be difficult for businesses to plan for, and a tax deduction provides financial relief. One example of a costly California punitive damage award in 2012 includes UPS. In *Michael Marlo v. United Parcel Service, Inc.*, UPS paid approximately \$16 million dollars in punitive damages for a wrongful termination/retaliation judgment. There are other costs to a business that do not get priced into a punitive damage award. An additional expense is the costs associated with disclosure. Companies usually have to disclose punitive damage judgments which can negatively affect their share price and/or overall enterprise value. Opponents of AB 458 argue that requiring a business to pay an unbudgeted judgment amount could drive up the cost of business, negatively affecting the economy and increasing the cost of goods and services to consumers.

3. Tax Aware Jurors. When juries and judges award punitive damages there is no evidence that they do so with knowledge that punitive damages incurred can be tax deductible. Thus, some defendants are not punished to the degree that the jury intends. In the University of Virginia Law Journal article *Taxing Punitive Damages* authors Gregg D. Polsky and Dan Markel argue that there are two ways to solve that problem. First, the law may be changed to match juror expectations by making punitive damages nondeductible, which is what AB 458 would do in California. Second, you can change the understanding of a juror to include tax awareness. Polsky and Markel argue:

“Tax-aware juries would adjust the amount of punitive damages to impose the desired after-tax cost on the defendant... tax awareness would best solve the under punishment problem even though it does come at the cost of enlarging plaintiff windfalls. However, given the defendant-focused features of current punitive damages doctrine, this cost is not particularly troubling.”

Tax aware jurors may provide an alternative to AB 458. *Should the committee wish to explore this further, and consider requiring that jurors are provided with instructions including the tax deductibility of punitive damages in addition or as an alternative to AB 458, AB 458 should be referred back to Rules Committee for consideration by the appropriate Committee.*

4. Try Again. Assembly Bill 458 replicates AB 1276 (Feuer, 2011), which prohibited a deduction for amounts paid or incurred for punitive damages for taxable years beginning on or after January 1, 2012. AB 1276 failed passage on the Assembly Floor (50-26).

5. Tax increase. Legislative Counsel has assigned a 2/3 vote key to SB 458, as the measure may lead to a tax increase on any taxpayer under Section Three of Article XIII A of the California Constitution.

Assembly Actions

Assembly Revenue and Taxation Committee	6-3
Assembly Appropriations Committee	12-5
Assembly Floor	54-25

Support and Opposition (8/8/13)

Support: American Federation of State, County and Municipal Employees, AFL-CIO; California Church Impact; California Employment Lawyers Association; California Labor Federation; California Nurses Association; California Professional Firefighters; California School Employees Association, AFL-CIO; California Tax Reform Association; Consumer Federation of California; Disability Rights California; Mexican American Legal Defense and Educational fund; Public Advocates; SEIU; Western Center on Law and Poverty.

Opposition: California Association for Health Services at Home; California Taxpayers Association; Construction Employers' Association.